

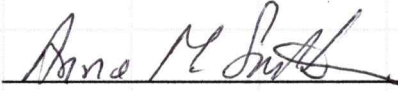
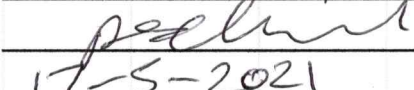
Bruisyard Parish Council

Accounts 2020-21

	Page
Parish Council (incl Village Hall) audit sheet	2
Bank reconciliation at 31 March 2021	3
Precept – Budget vs Expenditure 2020/21	4,5
Village Hall audit sheet	6
Payments greater than £100	7
Fixed Asset Register 2020/21	8
Financial risk assessment and management 2020/21	9,10
Asset Risk Assessment 2020/21	11,12

BRUISYARD PARISH COUNCIL		
<i>(Last)</i>	Summary Receipts and Payments Account	<i>(Current)</i>
<i>Year ended</i>	For the Year Ended 31st March 2021	<i>Year ended</i>
<i>31st March 2020</i>		<i>31st March 2021</i>
£	Receipts	£
2,900.00	Precept	2,900.00
-	Agency Services/CFM	-
-	Loans/Capital Receipts	-
2,350.00	Grants	-
1,177.50	Village Hall grants	20,708.00
8,954.59	Other Receipts	730.08
596.32	VAT	1,293.02
<u>15,978.41</u>	Total Receipts	<u>25,631.10</u>
	Payments	
131.89	General Administration	109.52
950.93	Staff costs	528.32
-	S.137 Payments (excluding grants to Village Hall)	-
-	S.145 Payments	-
-	Loans/Capital spending	-
684.43	Agency/Professional Services	952.47
-	Parish Council Committee payments	-
10,014.34	Village Hall running costs	5,805.53
2,624.00	Other Payments	3,596.72
1,334.87	VAT	1,578.49
<u>15,740.46</u>	Total Payments	<u>12,571.05</u>

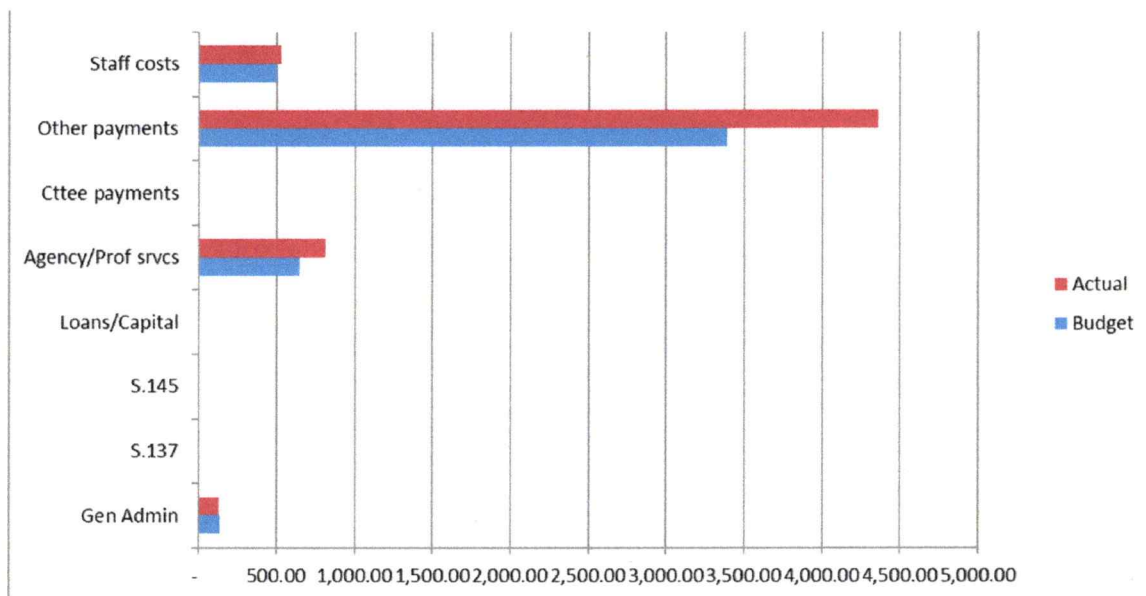
BRUISYARD PARISH COUNCIL		
Receipts and Payments Summary		
<i>(Last)</i>		<i>(Current)</i>
<i>Year ended</i>		<i>Year ended</i>
<i>31st March 2020</i>		<i>31st March 2021</i>
£		£
14,535.64	Balance brought forward	14,773.59
15,978.41	Add Total Receipts	25,631.10
<u>30,514.05</u>		<u>40,404.69</u>
15,740.46	Less Total Payments	12,571.05
14,773.59	Net bank and cash box balance	27,833.64
271.22	Unpresented PC cheques at year end	508.58
-	Unpresented VH cheques at year end	-
-	Less uncleared transfer to Village Hall at year end	- 142.50
<u>15,044.81</u>	Reconciled to bank accounts and cash box at year end	<u>28,199.72</u>
	Bank accounts and cash box at year end:	
485.05	Barclays Premium Business Account No.40779474	485.27
4,108.13	Barclays Community Account No.70212008	1,971.19
-	Parish Council petty cash	-
10,327.23	Barclays Bank Village Hall account No. 23713326 (restricted fund)	25,743.26
124.40	Village Hall cash box (restricted fund)	-
<u>15,044.81</u>		<u>28,199.72</u>

Bank Reconciliation		Financial year ending 31 March 2021	
Authority Name:	Bruisyard Parish Council		
Prepared by:		Anne M Smith	
Date:	17-5-2021	(Parish Councillor and RFO)	
Approved by:		Paul Church	
Date:	17-5-2021	(Parish Council Chairman)	
Balance per bank statements as at 31 March 2021			
Account	Acct No	£	£
Barclays PC Community Account	70212008	1,971.19	
Barclays PC Business Premium Account	40779474	485.27	
Barclays VH Current Account	23713326	25,743.26	
Parish Council petty cash		-	
Village Hall cash box		-	
			<u>28,199.72</u>
Less any un-presented cheques at 31 March 2021			
Total Parish Council cheques		508.58	
Total Village Hall cheques		-	
			<u>508.58</u>
Plus uncleared internal transfers at 31 March 2021			
Parish Council to Village Hall		142.50	
Village Hall to Parish Council		-	
			<u>142.50</u>
Net bank and cash box balances as at 31 March 2021			27,833.64
The net balances reconcile to the Receipts and Payments account for the year, as follows:			
Total funds at start of year		14,773.59	
Add: Receipts in the year		25,631.10	
Less: Payments in the year		12,571.05	
			<u>27,833.64</u>

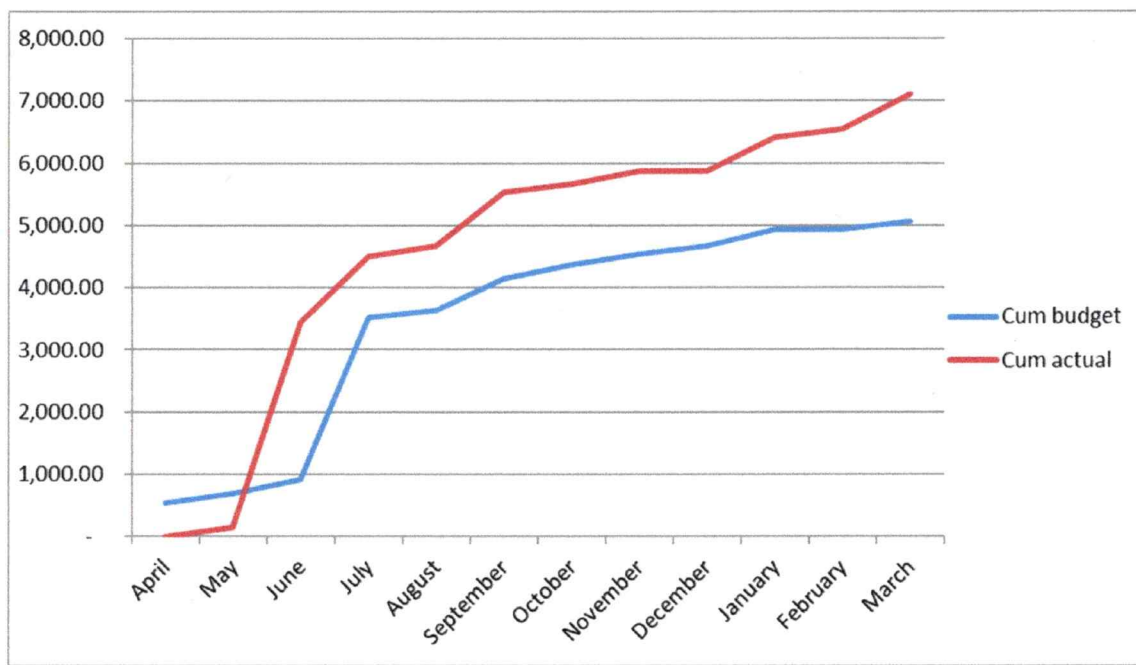
Bruisyard Parish Council budget 2020/21

Precept 2020/21	2900
Recovered VAT 19/20 (incl VH)	600
Grants and leeway	1030
Reserve contribution (excl VH)	539
Total	5069

Actual spend vs annual budget by category



Cumulative actual spend vs budget



BUDGET EXPENDITURE inc VAT

Month	Transfer to VH	Gen Admin	S.137	S.145	Loans/Capital	Agency/Prof svcs	Cttee payments	Other Payments	Staff costs	Total
April		55.00				139.00		350.00		544.00
May								150.00		150.00
June								100.00	125.00	225.00
July	400.00					111.00		2,100.00		2,611.00
August								100.00		100.00
September						261.00		135.00	125.00	521.00
October						111.00		100.00		211.00
November		75.00						100.00		175.00
December									125.00	125.00
January						11.00		250.00		261.00
February										-
March		10.00				11.00			125.00	146.00
Totals	400.00	140.00	-	-	-	644.00	-	3,385.00	500.00	5,069.00

ACTUAL EXPENDITURE inc VAT

Month	Transfer to VH	Gen Admin	S.137	S.145	Loans/Capital	Agency/Prof svcs	Cttee payments	Other Payments	Staff costs	Total
April	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	139.57	-	-	-	139.57
June	1,148.58	-	-	-	-	-	-	2,032.20	132.08	3,312.86
July	-	-	-	-	-	-	-	1,045.53	-	1,045.53
August	-	-	-	-	-	-	-	169.98	-	169.98
September	-	-	-	-	-	647.35	-	83.00	132.08	862.43
October	-	57.16	-	-	-	22.80	-	48.00	-	127.96
November	-	74.25	-	-	-	-	-	130.60	-	204.85
December	-	-	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	558.00	-	558.00
February	-	-	-	-	-	-	-	-	132.08	132.08
March	142.50	-	-	-	-	-	-	288.72	132.08	563.30
Totals	1,291.08	131.41	-	-	-	809.72	-	4,356.03	528.32	7,116.56

Parish Council Receipts (excl recovered VAT) and Payments (incl VAT) 19/20 and 20/21 (excl Village Hall)

	19/20	20/21	% change
Receipts	5,312.68	3,449.24	-35
Payments			
General Admin	157.53	131.41	
Staff costs	950.93	528.32	
Agency/Prof svcs	569.40	809.72	
Cttee payments	-	-	
Other payments	2,709.00	4,356.03	
S.145		-	
S.137		-	
Total	4,386.86	5,825.48	33

BRUISYARD VILLAGE HALL		
Summary Receipts and Payments Account		
For the Year Ended 31st March 2021		
(Last) Year ended 31-Mar-20		(Current) Year ended 31-Mar-21
£	Receipts	£
3,962.50	Hire fees	256.00
-	Loans/Capital Receipts	-
1,177.50	Village Hall grants	20,708.00
90.00	Bruisyard Parish Council	306.00
4,938.52	Other Receipts	361.29
303.70	Recovered VAT	842.58
<u>10,472.22</u>	Total Receipts	<u>22,473.87</u>
	Payments	
-	General Administration	-
-	Loans/Capital spending	-
134.83	Agency/Professional Services	146.55
10.00	Bruisyard Parish Council	436.67
10,014.34	Village Hall running costs	5,805.53
320.00	Other payments	70.00
884.43	VAT	723.49
<u>11,363.60</u>	Total Payments	<u>7,182.24</u>
BRUISYARD VILLAGE HALL		
Receipts and Payments Summary		
(Last) Year ended 31-Mar-20		(Current) Year ended 31-Mar-21
£		£
11,191.31	Balance brought forward (excl cash box)	10,327.23
151.70	Balance brought forward Village Hall cash box	124.40
<u>10,472.22</u>	Add Total Receipts	<u>22,473.87</u>
21,815.23		32,925.50
11,363.60	Less Total Payments	7,182.24
10,451.63	Net bank and cash box balance	25,743.26
-	Unpresented cheques at year end	-
10,451.63	Reconciled to bank accounts and cash box at year end	25,743.26
	Bank accounts and cash box at year end:	
10,327.23	Barclays Bank Account No. 23713326 (restricted fund - VH only)	25743.26
124.40	Village Hall cash box (restricted fund VH only)	0.00
<u>10,451.63</u>		<u>25743.26</u>

List of Parish Council payments greater than £100

<u>Date</u>	<u>Payee</u>	<u>Type</u>	<u>Amount £</u>
27/05/2020	SALC	Agency Srvcs	139.57
18/06/2020	Signs of Cheshire Ltd	Other payments	1,668.00
19/06/2020	Grassmatts Ltd	Other payments	364.20
22/06/2020	Bruisyard VH - Kindlewood	Transfer to VH	306.00
23/06/2020	Bruisyard VH - VAT refund	Transfer to VH	842.58
30/06/2020	Maureen Philpot	Staff costs	132.08
06/07/2020	P. Emeny	Other payments	945.00
22/08/2020	Kindlewood	Other payments	160.80
30/09/2020	Business Services@CAS Ltd	Agency Srvcs	647.35
30/09/2020	Maureen Philpot	Staff costs	132.08
26/01/2021	Kindlewood	Other payments	558.00
22/02/2021	Anne Smith/ Maureen Philpot	Staff costs	132.08
22/03/2021	Suffolk Coastal Norse Ltd	Other payments	234.00
31/03/2021	Maureen Philpot	Staff costs	132.08

List of Village Hall payments greater than £100

<u>Date</u>	<u>Payee</u>	<u>Type</u>	<u>Amount £</u>
07/05/2020	Kindlewood - for Village Hall	Cleaning/maintenance	144.00
07/05/2020	Kindlewood - for PC	Cleaning/maintenance	144.00
18/05/2020	SSE Southern Electric	Utility services	402.03
18/06/2020	Kindlewood - for Village Hall	Cleaning/maintenance	144.00
18/06/2020	Kindlewood - for PC	Cleaning/maintenance	162.00
22/07/2020	A&D Supplies	Goods/materials	612.00
10/08/2020	P Emeny	Cleaning/maintenance	590.00
14/08/2020	Val Nessling	Cleaning/maintenance	105.00
26/08/2020	Kindlewood - for Village Hall	Cleaning/maintenance	144.00
07/09/2020	Go Tankers Ltd	Cleaning/maintenance	279.00
18/09/2020	Anglian Security & Fire Ltd	Cleaning/maintenance	228.00
29/09/2020	CAS - Liability Insurance	Insurance	210.67
29/09/2020	Bruisyard PC Build Concs Insurce	Transfer to BPC	386.67
13/10/2020	Doyle Electrical Services Ltd	Cleaning/maintenance	1,419.60
13/10/2020	Doyle Electrical Services Ltd	Cleaning/maintenance	102.00
08/12/2020	PPL PRS Music Licence	Professional services	175.86
08/03/2021	J Rogers Agri - hedgecutting VH	Cleaning/maintenance	189.00
15/03/2021	SSE Southern Electric	Utility services	248.89
29/03/2021	Go Tankers Ltd	Cleaning/maintenance	307.00

Fixed Asset Register 2020/21

Description of Asset	Location	Proxy cost £ at 31/3/2020	Additions	Disposals	Proxy cost £ at 31/3/2021	Value £ (for insurance) 2021/22	Notes
Insured							
Village Hall incl storage annex	Rendham Road IP17 2DX	289,817			289,817	394,000	Proxy cost based on construction cost 2009-11
Village Hall contents:	Village Hall, Rendham Rd	12867	468		13335	17,000	Proxy cost based on purchase 2009-2019
Village Sign	The Pound	2,260			2,260	3,500	Proxy cost based on purchase in 2005
Park gates and fences	Parish Park and car park	3,443			3,443	4,500	Proxy cost based on purchases in 1996-2010
Car park lights	Rendham Road IP17 2DX	750			750	800	Proxy cost based on purchase in 2012
Notice board on Bruisyard Street	Roadside	550			550	900	Proxy cost based on purchase in 1998
Notice board by College Farm	Roadside	365		365	0	0	Proxy cost based on purchase in 1998
Park benches (x2)	Parish Park	815			815	950	Proxy cost based on purchase in 1999
Picnic benches (x5)	Parish Park	387			387	400	Proxy cost based on purchase in 2016
Hexagonal teak bench	Parish Park	1400			1400	1500	Proxy cost based on purchase in 2017
Freestanding basketball & net	Parish Park	2,895			2,895	2,895	Proxy cost based on purchase in 2001
Play area and equipment	Parish Park	14,463			14,463	16,000	Proxy cost based on purchase in 2014
Swings and grass matting	Parish Park		1134		1,134	1,800	Proxy cost based on renovation and purchase in 2020
Notice boards (x2)	Parish Park and roadside		3711		3,711	3,900	Proxy cost based on purchase in 2020
Grit bins	Roadside	258			258	400	Proxy cost based on purchase in 2003
Dog litter bin	Parish Park		234		234	240	Proxy cost based on purchase in 2021
Clerk office equip incl PC	Clerks home	2,500			2,500	2,500	Proxy cost based on purchases up to 2016
Total insured		332,770			337,952	451,285	
Uninsured							
Bruisyard Parish Park	Bruisyard Street	3,500			3,500		Proxy cost based on land purchase in 2005
Footpath around village hall	Parish Park	1,630			1,630		Proxy cost based on purchase in 2011
Road signs for village hall	Roadside	1			1		Proxy cost based on purchase in 2011
Neighbourhood Watch signs	Roadside	1			1		Proxy cost based on purchase in 1997
Clerk's filing cabinet	Storage	1		1	0		Proxy cost based on purchase in 1995
Total uninsured		5,133			5,132		
Total Assets		337,903			343,084		

Financial risk assessment and management for period 2020/21

Receipts

Topic	Risk Identification	H/M/L	Management of Risk	Action	Int. Audit Freq.
Precept	Not Submitted	L	Full PC minute –clerk follow up	Diary	1 / a year
	Not paid by DC	L	RFO and report to PC	Diary	2 / a year
	Adequacy of precept	M	Bimonthly review of budget to actual	Diary	3 / a year
Village Hall	Hire charges	L	Paying in book Check to bank statement	Reconcile to bookings	Monthly
	Cash sales	M	Paying in book Check to bank statement	Reconcile	Monthly
	Cash banking	M	Paying in book Check to bank statement	Reconcile	Monthly
Grants - others	Damage to Hall or theft from Hall	M	Insurance cover and hiring conditions	Inspection of premises	After event
	Claims procedure	L	RFO check monthly	Diary	1 / a year
	Receipt of grant when due	L	Check and report to PC bimonthly	Diary	

Payments

Topic	Risk Identification	H/M/L	Management of Risk	Action	Int. Audit Freq.
Salary- clerk	Wrong salary paid	M	Check to minute	Member verify	Monthly
Direct Costs and overhead expenses	Goods not supplied to PC	M	Order system	Approval check	12 / a year
	Invoice incorrectly calculated	L	Check arithmetic	Approval check	12 / a year
	Cheque payable is excessive	L	Signatory initials etc Stub	Member verify	2 / yearly
	Cheque payable to wrong party	L	Signatory initials etc Stub	Member verify	2 / yearly
	Stock loss	H	Point of sale info and control	Reconcile to stock	12 / a year
Grants and supports	Power to pay	L	Minute power	Member verify	12 / a year
	Agreement of PC to pay	L	Minute	Member verify	12 / a year
	Conditions agreed	L	Use reasonable conditions	Clerk check	12 / a year
Election costs	Cheque	M	Signatory initials etc Stub	Member verify	12 / a year
	Invoice at agreed rate	L	Clerk check	Clerk verify	Whenever

VAT irrecoverable	VAT analysis	M	All items in cash book list	RFO verify	2 / yearly
	Charged on sales	M	Consider annually	RFO verify	1 / a year
	Charges on purchases	M	Consider all items per cash book list	RFO verify	1 / a year
	Claimed within time limit	M	RFO check	RFO verify	1 / a year
Reserves	Adequacy	M	Consider at budget setting	RFO opinion	1 / a year
Reserves – earmarked	Adequacy	M	Consider at budget and financial review	RFO opinion	1 / a year
	Earmarked or contingent liability	M	Review minutes with chairman	RFO opinion	1 / a year
Assets	Loss, Damage etc	M	Annual inspection, update insurance and asset register	Clerk/Members/VH secretary	1 / a year
	Risk or damage to third party property or individuals	M	Review adequacy of Public Liability	Clerk/Members/VH secretary	1 / a year
Staff	Loss of Clerk	M	Sickness/ departure/training	Members/clerk	1 / a year
	Fraud	L	Fidelity Guarantee value, insurance conditions met?	Council	1 / a year
Loss	Consequential loss due to critical damage or third party performance	L	Insurance cover review adequacy	Diary/renewal of insurance cover	1 / a year
Cash	Loss through theft of dishonesty	M	Insurance cover review ensure adequacy of Fidelity Guarantee insurance	Diary/renewal of insurance cover	1 / a year
Maintenance	Village hall fabric effect on hiring	M	Annual maintenance inspection	Diary	1 / a year
	Condition of assets and amenities	M	Annual maintenance inspection	Diary	1 / a year
Borrow/lending	Adequacy of finances to be able to repay loans	L	Financial review and cash flow forecasting bimonthly	Diary	1 / a year
Legal Powers	Illegal activities or payments	M	Educate Council as to their legal powers	Diary / Training	Every 2 years
Financial records	Inadequate records	L	Clerk check quarterly + regular internal audit diary	Diary	1 / a year
Minutes	Accurate and legal	L	Review at following meeting	Diary	1 / a year
Members interests	Conflict of interest	L	Update declarations of interest	Diary	1 / a year

Asset Risk Assessment 2020-21

Asset	Condition	Remedial action required	Any associated risk
Village sign	Good. Cleaned in 2018.	None	None
Parish bark Boundary fences and gates	Good condition. Minor repairs undertaken during year when required.	General maintenance as needed. Recent replacement of fence posts and gate post to car park gate carried out July 2020	None
Noticeboards (Car Park and College Road)	Recently replaced by extruded aluminium and powder coated boards with doors. July 2020	Excellent condition. To be wiped down when needed	None
Park Noticeboard	Adequate condition.	Difficulty in inserting pins in replacement surface, otherwise sound.	None
Park benches (x2)	Reasonable condition but showing some deterioration.	Cleaning and treatment.	None
Picnic tables (x5)	Cleaned and treated 2019 Good condition	None	None
Basketball facilities	Good condition.	None	None
Grit bins (Bruisyard Street, Rendham Rd, Church Rd)	Good working order	None	None
Rendham Road swings and mats	Refurbished and installed in Parish Park July 2020 with new mats	Excellent condition	None
Play area (Parish Park)	Good condition	Annual RoSPA inspection. Cleaned June 2020	None
VILLAGE HALL			
<i>Building</i>	Good condition. Internal and external painting done in past 3 years. Water softener replaced December 2019 Some light units failing in hall	General maintenance as needed. Routine cleaning. Water softener replaced Replace all light fittings with LED lights	None
<i>Furniture and equipment</i>	Good. Tables showing signs of wear.	Replace items as needed. Routine cleaning.	None

<i>Security system</i>	Alarm system, locks and CCTV in good order, serviced September 2020	Check monthly at Village Hall committee mtg.	None
<i>Fire control</i>	Fire alarm, shutter and exit signs in good order.	Check monthly at Village Hall committee mtg. New fire extinguisher installed Sep 2020.	None
<i>Heating system</i>	Good order. Repairs undertaken in past year.	Annual service.	None
<i>Kitchen equipment</i>	All appliances in good condition.	General maintenance and routine cleaning.	None
<i>Audio/video equipment</i>	Appliances in good order.	None	None
<i>Toilets</i>	Good order.	General maintenance and routine cleaning.	None